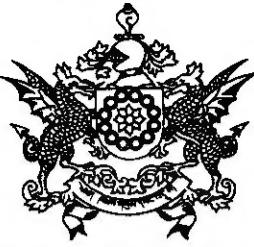


**SIKKIM**  
  
**GOVERNMENT** **EXTRAORDINARY**  
**GAZETTE**  
**PUBLISHED BY AUTHORITY**

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**Gangtok** **Monday 14<sup>th</sup> March, 2022** **No. 61**

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**GOVERNMENT OF SIKKIM**  
**COMMERCIAL TAXES DIVISION**  
**FINANCE DEPARTMENT**  
**GANGTOK**

**No. 01/2021(Rate)GST/SIKKIM**

**Date: 2<sup>nd</sup> June, 2021**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Finance Department, No.1/2017-State Tax (Rate), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, -

- (a) in Schedule I - 2.5%, against S. No. 259A, for the entry in column (2), the entry "9503" shall be substituted;
- (b) after Schedule I, in List 1, after serial number 230 and the entries relating thereto, the following shall be inserted, namely-  
"(231). Diethylcarbamazine".

2. This notification shall come into force on the 2<sup>nd</sup> day of June, 2021.

**[F. No. GOS/2009-2010/16-1C (9) VOL-II]**

**Jigme Dorjee Bhutia**  
**Secretary**  
**Commercial Taxes Division**  
**Finance Department**

